

**L.N. 25 of 2022**

**Rating (Exemption) Order 2022**

(Made by the Chief Executive in Council under section 36(2) of the Rating Ordinance (Cap. 116))

**1. Commencement**

This Order comes into operation on 1 April 2022.

**2. Interpretation**

In this Order—

***concession period*** (寬免期) means any of the following quarters—

- (a) the first quarter;
- (b) the second quarter;
- (c) the third quarter;
- (d) the fourth quarter;

***domestic tenement*** (住宅物業單位) means a tenement used, or intended to be used, wholly or primarily for domestic purposes;

***first quarter*** (第1季) means the period from 1 April 2022 to 30 June 2022;

***fourth quarter*** (第4季) means the period from 1 January 2023 to 31 March 2023;

***non-domestic tenement*** (非住宅物業單位) means a tenement that is not a domestic tenement;

***second quarter*** (第2季) means the period from 1 July 2022 to 30 September 2022;

*third quarter* (第三季) means the period from 1 October 2022 to 31 December 2022.

### 3. Exemption from payment of rates—domestic tenement

(1) For each concession period, a domestic tenement included in a valuation list in force is exempted from the payment of rates to the extent of an amount equal to the rates otherwise payable or the capped amount, whichever amount is less. If rates would otherwise be payable for only part of a concession period, the capped amount is reduced proportionately.

(2) In this section—

*capped amount* (上限款額) means the following amount—

- (a) in relation to each of the first quarter and the second quarter—\$1,500;
- (b) in relation to each of the third quarter and the fourth quarter—\$1,000.

### 4. Exemption from payment of rates—non-domestic tenement

(1) For each concession period, a non-domestic tenement included in a valuation list in force is exempted from the payment of rates to the extent of an amount equal to the rates otherwise payable or the capped amount, whichever amount is less. If rates would otherwise be payable for only part of a concession period, the capped amount is reduced proportionately.

(2) In this section—

***capped amount*** (上限款額) means the following amount—

- (a) in relation to each of the first quarter and the second quarter—\$5,000;
- (b) in relation to each of the third quarter and the fourth quarter—\$2,000.

Wendy LEUNG  
Clerk to the Executive Council

COUNCIL CHAMBER

23 February 2022

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### Explanatory Note

This Order exempts a tenement from the payment of rates, with particulars as follows—

- (a) for a domestic tenement—
  - (i) up to a maximum of \$1,500 for each of the first quarter and the second quarter in the year starting on 1 April 2022 and ending on 31 March 2023 (*2022–2023 financial year*); and
  - (ii) up to a maximum of \$1,000 for each of the third quarter and the fourth quarter in the 2022–2023 financial year;
- (b) for a non-domestic tenement—
  - (i) up to a maximum of \$5,000 for each of the first quarter and the second quarter in the 2022–2023 financial year; and
  - (ii) up to a maximum of \$2,000 for each of the third quarter and the fourth quarter in the 2022–2023 financial year.